



(continued)

If all local jurisdictions in the state adopted a 4% tax on all types of goods and services included in the definitions of luxuries in Section 1, and merchants were allowed to retain 5% of collections to cover their costs, the revenue for local jurisdictions would be \$70 million in fiscal 2002.

TECHNICAL NOTES:

1. Section 1 defines luxury goods and services to include “(i) lodging facilities and campgrounds as defined in 15-65-101.” The service to be taxed would be clearer if the wording were changed to “(i) accommodations at lodging facilities and campgrounds as defined in 15-65-101.”
2. Section 4 requires that the notice for a local option sales tax election must be published in a general circulation newspaper published in the county where the election will take place. It is likely that not every county has such a newspaper.